



**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 414**

1 **AN ACT** *to amend* 70.365, 70.47 (2) and 70.47 (8) (intro.); and *to create* 70.47
2 (8m) of the statutes; **relating to:** objecting to property tax assessments.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 70.365 of the statutes is amended to read:

4 **70.365 Notice of changed assessment.** When the assessor assesses any
5 taxable real property, or any improvements taxed as personal property under s. 77.84
6 (1), and arrives at a different total than the assessment of it for the previous year,
7 the assessor shall notify the person assessed if the address of the person is known
8 to the assessor, otherwise the occupant of the property. If the assessor determines
9 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
10 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
11 undeveloped, agricultural forest, productive forest land, or other, the assessor shall

1 notify the person assessed if the assessor knows the person's address, or otherwise
2 the occupant of the property, that the person assessed may be subject to a conversion
3 charge under s. 74.485. Any notice issued under this section shall be in writing and
4 shall be sent by ordinary mail at least 15 days before the meeting of the board of
5 review or before the meeting of the board of assessors in 1st class cities and in 2nd
6 class cities that have a board of assessors under s. 70.075 and, except that, in any
7 year in which the taxation district conducts a revaluation under s. 70.05, the notice
8 shall be sent at least 30 days before the meeting of the board of review or board of
9 assessors. The notice shall contain the amount of the changed assessment and the
10 time, date, and place of the meeting of the local board of review or of the board of
11 assessors. However, if the assessment roll is not complete, the notice shall be sent
12 by ordinary mail at least 15 days prior to the date to which the board of review or
13 board of assessors has adjourned, except that, in any year in which the taxation
14 district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days
15 prior to the date to which the board of review or board of assessors has adjourned.
16 The assessor shall attach to the assessment roll a statement that the notices required
17 by this section have been mailed and failure to receive the notice shall not affect the
18 validity of the changed assessment, the resulting changed tax, the procedures of the
19 board of review or of the board of assessors or the enforcement of delinquent taxes
20 by statutory means. After the person assessed or the occupant of the property
21 receives notice under this section, if the assessor changes the assessment as a result
22 of the examination of the rolls as provided in s. 70.45 and the person assessed waives,
23 in writing and on a form prescribed or approved by the department of revenue, the
24 person's right to the ~~15-day~~ notice of the changed assessment under this section, no
25 additional notice is required under this section. The secretary of revenue shall

1 prescribe the form of the notice required under this section. The form shall include
2 information notifying the taxpayer of the procedures to be used to object to the
3 assessment. The form shall also indicate whether the person assessed may be
4 subject to a conversion charge under s. 74.485.

5 **SECTION 2.** 70.47 (2) of the statutes is amended to read:

6 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
7 or at least 30 days before the first session of the board of review in any year in which
8 the taxation district conducts a revaluation under s. 70.05, the clerk of the board of
9 review shall publish a class 1 notice, place a notice in at least 3 public places and place
10 a notice on the door of the town hall, of the village hall, of the council chambers or
11 of the city hall of the time and place of the first meeting of the board of review under
12 sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af). A taxpayer who
13 shows that the clerk failed to publish the notice under this subsection may file a claim
14 under s. 74.37.

15 **SECTION 3.** 70.47 (8) (intro.) of the statutes is amended to read:

16 70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who
17 appear before it in relation to the assessment. Instead of appearing in person at the
18 hearing, the board may allow the property owner, or the property owner's
19 representative, at the request of either person, to appear before the board, under
20 oath, by telephone or to submit written statements, under oath, to the board. The
21 board shall hear upon oath, by telephone, all ill or disabled persons who present to
22 the board a letter from a physician, osteopath, physician assistant, as defined in s.
23 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that
24 confirms their illness or disability. At the request of the property owner or the
25 property owner's representative, the board may postpone and reschedule a hearing

1 under this subsection, but may not postpone and reschedule a hearing more than
2 once during the same session for the same property. The board at such hearing shall
3 proceed as follows:

4 **SECTION 4.** 70.47 (8m) of the statutes is created to read:

5 70.47 (8m) HEARING WAIVER. The board may, at the request of the taxpayer or
6 assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or,
7 in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's
8 assessment reviewed under sub. (13). For purposes of this subsection, the board
9 shall submit the notice of decision under sub. (12) using the amount of the taxpayer's
10 assessment as the finalized amount. For purposes of this subsection, if the board
11 waives the hearing, the waiver disallows the taxpayer's claim on excessive
12 assessment under s. 74.37 (3) and, notwithstanding the time period under s. 74.37
13 (3) (d), the taxpayer has 60 days from the notice of the hearing waiver in which to
14 commence an action under s. 74.37 (3) (d).

15 **SECTION 5. Initial applicability.**

16 (1) This act first applies to the property tax assessments as of January 1, 2015.

17 (END)